

ABSTRACT**(Object)**

In a light-emitting device, it is preferable that a surface of a film below a light-emitting element has flatness. Therefore, treatment such as planarization of a surface of a film is performed after forming the film. The present invention proposes a structure of a light-emitting device that can make the foregoing planarization easier.

(Solving Means)

The same layer as a wiring formed on a first film is used to manufacture a second film. Herewith, a portion of the first film below a light-emitting element can be prevented from being etched to form unevenness at a surface of the first film during the formation of the wiring. In addition, a surface of a third film is made higher by providing the second film to enable local planarization.